

**SECTION IX****WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK****CHAPTER 44****WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL****ANNO  
TION****NOTES:**

- 1.** This Chapter does not cover the following:
  - (a).** Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.11);
  - (b).** Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading No. 14.01); **A/S.0001**
  - (c).** Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 14.04);
  - (d).** Activated charcoal (heading No. 38.02);
  - (e).** Articles of heading No. 42.02;
  - (f).** Goods of Chapter 46;
  - (g).** Footwear or parts thereof of Chapter 64;
  - (h).** Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
  - (ij).** Goods of heading No. 68.08;
  - (k).** Imitation jewellery of heading No. 71.17;
  - (l).** Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
  - (m).** Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
  - (n).** Parts of firearms (heading No. 93.05);
  - (o).** Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (p).** Articles of Chapter 95 (for example, toys, games, sports requisites);
  - (q).** Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No.96.03; or
  - (r).** Articles of Chapter 97 (for example, works of art).

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings Nos. 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading No. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes (excluding square or rectangular) or submitted to any other operation provided it does not give them the character of articles of other headings. **A/S.0001**
5. Heading No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Notes 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature. **A/S.0001**

#### **SUBHEADING NOTES:**

1. For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture – making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 per cent by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm. **A/S.0038**
2. For the purposes of subheadings No. 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.13, the expression "tropical wood" means one of the following types of wood: **A/S.0038**

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Magaranduba, Mahogany, Makore, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Marfim, Pulai, Punah, Ramin, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sopo, Sucupira, Suren, Taurai, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti. **A/S.0038**

HEADING	SUB-HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
44.01			<b>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; waste saw dust and wood waste and scrap, whether or not agglomerated logs, briquettes, pellets or similar forms:</b>						
	4401.10	9	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	kg	free	free	free	free	A/S.0001
	4401.2		- Wood in chips or particles:						
	4401.21	3	-- Coniferous	kg	free	free	free	free	A/S.0001
	4401.22	6	-- Non-coniferous	kg	free	free	free	free	A/S.0001
	4401.3	8	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :						A/S. 0038
	4401.31		-- Wood pellets	kg	free	free	free	free	A/S. 0038
4401.39		-- Other	kg	free	free	free	free	A/S. 0038	
44.02	<b>4402.00</b>		<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated:</b>						
	.10	2	- Of bamboo	kg	free	free	free	free	A/S.0001
	.20	9	- Other	kg	free	free	free	free	A/S.0001
44.03			<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:</b>						
	4403.10	6	- Treated with paint, stains, creosote or other preservatives	m <sup>3</sup>	free	free	free	free	A/S.0001
	4403.20	0	- Other, coniferous	m <sup>3</sup>	free	free	free	free	A/S.0001
	4403.4		- Other, of tropical wood, specified in Subheading Note 1 to this Chapter :						A/S. 0038
	4403.41	6	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m <sup>3</sup>	free	free	free	free	A/S.0001
	4403.49	7	-- Other	m <sup>3</sup>	free	free	free	free	A/S.0001
	4403.9		- Other:						
	4403.91	9	-- Of oak (Quercus spp.)	m <sup>3</sup>	free	free	free	free	A/S.0001
4403.92	5	-- Of beech (Fagus spp.)	m <sup>3</sup>	free	free	free	free	A/S.0001	
4403.99	5	-- Other	m <sup>3</sup>	free	free	free	free	A/S.0001	
44.04			<b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the likeL:</b>						
	4404.10	2	- Coniferous	kg	free	free	free	free	A/S.0001
	4404.20	4	- Non-coniferous	kg	free	free	free	free	A/S.0001
44.05	<b>4405.00</b>	<b>9</b>	<b>Wood wool; wood flour.</b>	<b>kg</b>	<b>free</b>	<b>free</b>	<b>free</b>	<b>free</b>	<b>A/S.0001</b>

HEADING	SUB-HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
44.06			<b>Railway or tramway sleepers (cross-ties) of wood:</b>						
	4406.10	7	- Not impregnated	m <sup>3</sup>	free	free	free	free	A/S.0001
	4406.90	3	- Other	m <sup>3</sup>	free	free	free	free	A/S.0001
44.07			<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm:</b>						
	4407.10	0	- Coniferous	m <sup>3</sup>	free	free	free	free	A/S.0001
	4407.2		- Of tropical wood specified in Sub-heading Note 1 to this Chapter :						A/S. 0038
	.21	1	-- Mahogany (SWIETENIA SPP.)	m <sup>3</sup>	free	free	free	free	A/S.0001
	.22	8	-- Virola, Imbuia and Balsa	m <sup>3</sup>	free	free	free	free	A/S.0001
	.24	0	<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	.25	7	-- Dark Red Meranti, Light Red Meranti, Meranti Bakau	m <sup>3</sup>	free	free	free	free	A/S.0001
	.26	3	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alun	m <sup>3</sup>	free	free	free	free	A/S.0001
	.27	2	-- Sapelli	m <sup>3</sup>	free	free	free	free	A/S.0001
	.28	7	-- Iroko	m <sup>3</sup>	free	free	free	free	A/S.0001
	.29	6	-- Other	m <sup>3</sup>	free	free	free	free	A/S.0001
	4407.9		- Other:						
	.91	3	-- Of oak (Quercus spp.)	m <sup>3</sup>	free	free	free	free	A/S.0001
	.92	5	-- Of beech (Fagus spp.)	m <sup>3</sup>	free	free	free	free	A/S.0001
	.93	6	-- Of maple (ACER SPP.)	m <sup>3</sup>	free	free	free	free	A/S.0001
	.94	2	-- Of cherry (PRUNUS SPP.)	m <sup>3</sup>	free	free	free	free	A/S.0001
.95	9	-- Of ash (FRAXINUS SPP.)	m <sup>3</sup>	free	free	free	free	A/S.0001	
.99	4	-- Other	m <sup>3</sup>	free	free	free	free	A/S.0001	
44.08			<b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, slices or peeled, whether or not planed, sanded spliced or end-jointed, of a thickness not exceeding 6 mm:</b>						
	4408.10	4	- Coniferous	kg	10%	free	free	3,3%	A/S.0001
	4408.3		- Of tropical wood specified in sub-heading Note 1 to this Chapter :						A/S. 0038
	4408.31		-- Dark Red Meranti, Light Red Meranti and Bakau:						
	.10	7	--- Sheets for veneering which are obtained by slicing laminated wood	kg	10%	free	free	free	A/S.0001
.90	5	--- Other	kg	free	free	free	free	A/S.0001	

HEADING	SUB-HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
	4408.39	0	-- Other						
	.10	8	--- Sheets for veneering which are obtained by slicing laminate wood	kg	10%	free	free	free	A/S.0001
	4408.90		- Other :						
	.10	8	-- Sheets for veneering which are obtained by slicing laminate wood	kg	10%	free	free	free	A/S.0001
	.90	6	-- Other	kg	free	free	free	free	A/S.0001
<b>44.09</b>			<b>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed:</b>						
	4409.10	8	- Coniferous	kg	free	free	free	free	A/S.0001
	4409.2		- Non-coniferous:						
	4409.21		-- Of bamboo:						
	.10	6	--- Pegwood ceiling boards and flooring boards; strips and friezes for parquet flooring, not assembled	kg	free	free	free	free	A/S.0001
	.90	4	--- Other	kg	10%	free	free	free	A/S.0001
	4409.29		-- Other:						
	.15	8	--- Pegwood; ceiling board and flooring boards; strips and friezes for parquet flooring, not assemble	kg	free	free	free	free	A/S.0001
	.90	5	--- Other	kg	10%	free	free	free	A/S.0001
<b>44.10</b>			<b>Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:</b>						
	4410.1		- Of wood:						
	4410.11	4	-- Particle board	kg	15%	free	free	5.7%	A/S. 0038
	4410.12	0	-- Oriented strand board (OSB)	kg	15%	free	free	5.7%	A/S. 0038
	4410.19	5	-- Other	kg	15%	free	free	5.7%	A/S. 0038
	4410.90	4	- Other	kg	15%	free	free	free	A/S. 0038
	4410.2		<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4410.3		<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4410.31		<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4410.32		<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4410.33		<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4410.39	4	<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4410.90		- Other	kg	15%	free	free	5,7%	A/S. 0038

HEADING	SUB-HEADING	C D	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
44.11			<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:</b>						
	4411.1		- Medium density fireboards (MDF):						
	4411.11	8	<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4411.12	4	-- Of a thickness not exceeding 5 mm	kg	10%	free	free	3,3%	A/S.0001
	4411.13	0	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	kg	10%	free	free	3,3%	A/S.0001
	4411.14	7	-- Of a thickness exceeding 9 mm	kg	10%	free	free	3,3%	A/S.0001
	4411.19	9	<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4411.2		<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4411.3		<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4411.9		- Other:						
	4411.91	4	<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4411.92	0	-- Of a density exceeding 0,8g/cm <sup>3</sup>	kg	10%	free	free	3,3%	A/S.0001
	4411.93	7	-- Of a density exceeding 0,5g/m <sup>3</sup> but not exceeding 0,8g/cm <sup>3</sup>	kg	10%	free	free	3,3%	A/S.0001
	4411.94	3	-- Of a density not exceeding 0,5g/cm <sup>3</sup>	kg	10%	free	free	3,3%	A/S.0001
	4411.95	5	<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
44.12			<b>Plywood, veneered panels and similar laminated wood:</b>						
	4412.1		<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4412.10	5	- Of bamboo	m <sup>3</sup>	10%	free	free	3,3%	A/S.0001
	4412.13	4	<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4412.14	0	<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4412.19	2	<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4412.2		<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4412.3		- Other plywood, consisting solely of sheets of wood (excluding bamboo), each ply not exceeding 6 mm thickness:						
	.31	0	-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	m <sup>3</sup>	10%	free	free	free	A/S. 0045
	.32	7	-- Other, with at least one outer ply of non-coniferous wood	m <sup>3</sup>	10%	free	free	3,3%	A/S.0001
	.39	1	-- Other	m <sup>3</sup>	10%	free	free	3,3%	A/S.0001
	4412.9		- Other:						
	4412.92	4	<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
	4412.93	0	<b>Deleted with effect from 04.06.2007</b>						<b>A/S.0001</b>
4412.94	7	-- Blockboard, laminboard and battenboard	kg	10%	free	free	3,3%	A/S.0001	
4412.99	9	-- Other	kg	10%	free	free	3,3%	A/S.0001	

HEADING	SUB-HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
44.13	4413.00	4	Densified wood, in blocks, plates, strips or profile shapes	kg	10%	free	free	3,8%	A/S. 0038
44.14	4414.00	8	Wooden frames for paintings, photographs, mirrors or similar objects.	kg	10%	free	free	3,8%	A/S. 0038
44.15			<b>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood:</b>						
	4415.10	6	- Cases, boxes, crates, drums and similar packings; cable-drums	u	10%	free	free	3,3%	A/S.0001
	4415.20		- Pallets, box pallets and other load boards; pallet collars:						
	.10	8	-- Pallet, box pallets and other load boards	u	10%	free	free	3,8%	A/S. 0038
	.20	5	-- Pallet collars	u	20%	free	free	7,6%	A/S. 0038
44.16	4416.00	5	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	kg	free	free	free	free	A/S.0001
44.17	4417.00	9	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood handles	kg	10%	free	free	3,3%	A/S.0001
44.18			<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:</b>						
	4418.10	7	- Windows, French-windows and their frames	kg	15%	free	free	5,7%	A/S. 0038
	4418.20	1	- Doors and their frames and thresholds	kg	15%	free	free	5,7%	A/S. 0038
	4418.30	6	<del>Deleted with effect from 04.06.2007</del>						A/S.0001
	4418.40	0	- Shuttering for concrete constructional work	kg	15%	free	free	5,7%	A/S. 0038
	4418.50	5	- Shingles and shakes	kg	15%	free	free	5,7%	A/S. 0038
	4418.60	6	- Post and beams	kg	15%	free	free	5,7%	A/S. 0038
	4418.7		- Assembled flooring panels:						
	4418.71	0	-- for mosaic floors	kg	free	free	free	free	A/S.0001
	4418.72		-- Other, multilayer:						
	.10	4	--- Parquet panesl	kg	free	free	free	free	A/S.0001
	.90	2	--- Other	kg	15%	free	free	5,7%	A/S. 0038
	4418.79		-- Other:						
	.10	9	--- Parquet panesl	kg	free	free	free	free	A/S.0001
	.90	7	--- Other	kg	15%	free	free	5,7%	A/S. 0038
	4418.90	3	- Other	kg	15%	free	free	5,7%	A/S. 0038





HEAD ING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS TICAL UNIT	RATES OF DUTY				ANNOT ATION
					General	EU	SADC	EFTA	
			<b>BLANK</b>						